

Late Protests

There is a deadline for filing property tax protests. It is 30 days after the *Notice of Appraised Value* is put in the mail. After this date the taxpayer's right to protest is restricted.

What though, happens when a taxpayer wants to file after the deadline? The following are excerpts from the *Appraisal Review Board Manual* as published by the Texas State Comptroller:

- A property owner who misses the original deadline for good cause may still file a protest. The deadline in this is the day before the ARB approves the appraisal records. [Tex. Tax Code 41.44(b)] In such a case, the property owner **receives a 2-step hearing**:
 - **First**, the ARB decides whether the property owner had good cause for missing the deadline.
 - **Second**, the ARB determines the owner had good cause, the ARB hears the protest.
 - A good cause is usually something not within the property owner's control.
- The deadline for filing a protest may be contested if the property owner claims the appraisal district did not mail a required notice. The protest must be filed before the delinquency date.
- Also, property owners working offshore or on full-time active military duty out of the country on the date of the deadline can file a late protest. The protest must be filed before the delinquency date.

Under specific situations, you may protest after the deadline for filing a protest has passed.

- You may protest failure to receive a notice that the appraisal district or ARB was required to send you. You must file this protest before the delinquency date and you must not allow your taxes to go delinquent.
- You may file a motion for correction that the appraisal district appraised your residence homestead property at least one-fourth higher than its market value. You must file this motion before the delinquency date, and you must not allow your taxes to go delinquent. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.
- You may file a motion for the correction that the appraisal district appraised your non-residence homestead property at least one-third higher than its market value. You must file this motion before the delinquency date, and you must not allow your taxes to go delinquent. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.
- You may file a motion for the correction of a clerical error, multiple appraisals, including property on the appraisal roll that should not have been included, or an error of ownership. This type of late hearing may include the current year and the five previous tax years.
- You may ask the chief appraiser to agree to do a joint motion to correct. If both the chief appraiser and you are in agreement on the late change, then the ARB will approve the change.

If the ARB rules in your favor, it will instruct the chief appraiser to notify the taxing units about the change. If you paid the taxes, the taxing units will send you any refund resulting from the change on the appraisal roll for your property.